

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION

WASHINGTON 25, D. C.

Industry Circular No. 58-26

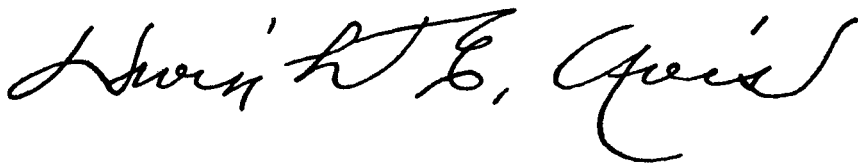
October 8, 1958

## REVENUE RULING 58-109 RELATIVE TO LICENSING REQUIREMENTS UNDER THE FEDERAL FIREARMS ACT

**Firearms Manufacturers, Industry Organizations  
or Associations, and others concerned:**

**Purpose.** The purpose of this industry circular is to call your attention to Revenue Ruling 58-109 relative to licensing requirements under the Federal Firearms Act. This Revenue Ruling reads as follows:

"The Internal Revenue Service has been requested to clarify the status under the Federal Firearms Act, 15 U.S.C., Chapter 18, of a dealer engaged in the business of selling firearms and ammunition in intrastate commerce only. Held, any person engaged in the business of selling firearms or pistol or revolver ammunition which are received in interstate commerce, either directly or indirectly, operates in violation of section 2(a) of the Federal Firearms Act, 15 U.S.C. 902(a), unless he has obtained a license as required by section 3 of such Act, 15 U.S.C. 903, regardless of whether such firearms or ammunition are subsequently sold only in intrastate commerce."



Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division

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